

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: County Auditors  
FROM: Karen Large, Budget Director *KL*  
RE: Circuit Breaker Credit Reporting  
DATE: February 28, 2011

Each year, the **county auditor must notify each taxing unit, in which the circuit breaker credit is applied, of the reduction of property tax collections. (I.C. 6-1.1-20.6-9.5)** The report must show the amount that each **taxing unit's** distribution of property taxes will be reduced as a result of the circuit breaker credits.

In the past, the Department of Local Government Finance ("Department") has requested that a copy of the report be filed with the Department. However, because the source document used to extract the circuit breaker credit information (Abstract of Taxes) is made available to the Department by the Auditor of State upon approval of the county abstract, it is no longer necessary for a copy of the report to be filed with the Department.

The Department must prescribe the schedule for submission of the circuit breaker credit to the units of government. A template has been provided for your convenience on the Department's website at <http://www.in.gov/dlgf/8225.htm>. If your software vendor has formatted a document for reporting the circuit breaker credits to the units, this document may be used instead of the template.

**Again, you are no longer required to forward a copy of the circuit breaker report to the Department.** If you have any questions, please contact Karen Large, Budget Division Director, at [klarge@dlgf.in.gov](mailto:klarge@dlgf.in.gov) or 317.234.3937.